

**Illinois Department of Revenue
Regulations**

Title 86 Part 680 Section 680.125 Penalties, Interest and Procedures

TITLE 86: REVENUE

**PART 680
SPECIAL COUNTY SERVICE OCCUPATION TAX
FOR PUBLIC SAFETY**

Section 680.125 Penalties, Interest and Procedures

All penalties (both civil and criminal), provisions concerning interest and procedures (such as the making of assessments, the venue and mode of conducting hearings, subpoenas, matters pertaining to judicial review and other procedural subjects), together with statutes of limitation, are the same under the Special County Service Occupation Tax For Public Safety Law as under the Service Occupation Tax Act.